

**LISTING OF THE CLAIMS**

Please **ADD** claims 16 and 17.

The following is a complete listing of the claims:

1.-14. (Canceled)

15. (Currently Amended) A reinforced coal-based cellular product, comprising:

a matrix of coal-based cells reinforced with at least one layer of a fibrous carbonaceous material, wherein said coal-based cellular product has a graded density ~~includes a carbon foam having a first density and a second density, wherein said first density of carbon based cells is greater than said second density of carbon based cells, and~~

~~wherein said carbon foam is formed from bituminous coal having a swell index ranging from about 3.5 to about 5 and~~

~~wherein said fibrous carbonaceous material is selected from the group consisting of a non-woven two dimensional mat having random in plane fiber orientation, a chopped fiber, a non-woven two dimensional mat having a random in plane fiber orientation, a two dimensional woven mat, a knitted mat, a prepeg of continuous unidirectional roving with a predetermined resin, or filler material formed into a two dimensional sheet.~~

16. (New) The reinforced coal-based cellular product of claim 15, wherein said fibrous carbonaceous material is selected from the group consisting of a non-woven two dimensional mat having random in-plane fiber orientation, a chopped fiber, a two dimensional woven mat, a knitted mat, and a prepeg of continuous unidirectional roving with a predetermined resin or filler material formed into a two dimensional sheet.

17. (New) The reinforced coal-based cellular product of claim 15, wherein said coal-based cellular product is formed from bituminous coal having a swell index ranging from about 3.5 to about 5.